

## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT ON ANNUAL SURVEY OF CITY AND TOWN FINANCES PURSUANT TO SECTION 17-105.1 OF TITLE 11 OF THE OKLAHOMA STATUTES

Honorable Mayor and City Council Town of Hennessey:

We have compiled the schedules of revenues, expenditures, debt, and cash and investments – modified cash basis as of and for the year ended June 30, 2013, of the Town of Hennessey, Oklahoma, included in the accompanying Annual Survey of City and Town Finances (SA&I Form 2643). We have not audited or reviewed the accompanying financial schedules and, accordingly do not express an opinion or provide any other assurance about whether the financial schedules are in accordance with the form prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma on the modified cash basis.

Management is responsible for the preparation and fair presentation of the schedules in the form prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma on the modified cash basis and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial schedules.

Our responsibility is to conduct the compilation in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting the financial schedules in the form prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma on the modified cash basis without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial schedules.

These financial schedules are presented in accordance with the reporting requirements of the Office of the State Auditor & Inspector of the State of Oklahoma, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Mayor, City Council, city management, and the Office of the State Auditor & Inspector of the State of Oklahoma and is not intended to be used by anyone other than these specified parties.

Arledge & Associates, P.C.

Edmond, Oklahoma November 1, 2013

### DUE DATE: Six months after Fiscal Year-End

#### IMPORTANT

This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 11. SSARS 19 ¶ 3.27 requires an accountant's compilation report to accompany this form.

This report details the funds available to the municipality and the use of those funds including information relating to the duly constituted authorities of the muncipality (public trusts, etc.) for the fiscal year ending June 30, 2013. See supplementary instructions (coverege of this report) for information related to entities and activities to be included in this report on page 6 of this document.

This report, principally for planning purposes at the local, State, and national level, is used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State and Federal agencies and universitities.

When completed, please file electronically at www.sai.ok.gov.

# OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA

### **GARY JONES, AUDITOR AND INSPECTOR**

ANNUAL SURVEY OF CITY AND TOWN FINANCES

Town of Hennessey
P. O. Box 306
Hennessey, OK 73742-0306

RETURN TO Office of the Auditor and Inspector State of Oklahoma at www.sai.ok.gov

### Part I TAX REVENUES

Items 1-3 — Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines or any other sources that are not taxes or licenses.

Item	Amount (Omit cents)		Item	Amount (Omit cents)		
<ol> <li>Property taxes — General fund, building fund,</li> </ol>	T01			T99		
and sinking fund		0	d. Use tax		63,957	
Local sales taxes — Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report only these taxes imposed by your government; shares of taxes imposed by another government are to be reported under part 1A below.      General sales tax     Franchise fee or tax	T09		3. Occupation and business licensing and permits a. 'Enter here licenses and inspection charges on occupations and businesses - for example, inspection of restrooms, restaurants, and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses, and liquor licenses; business licenses; etc.			
c. Cigarette Tax		14.418		T29	5,005	
c. Hotel/Motel	T19	0	4. Other — Specify	T99	0	

### Part IA INTERGOVERNMENTAL REVENUE

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes and reimbursements for services performed for other governments, excluding loans. Also exclude here and report as "Tax Revenues" in part I, any taxes imposed by your government which were collected for it by another government.

**Column (a)** — Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from Federal grants to the State.

 $\textbf{Column (c)} \ -- \ \text{Report only amounts received directly from the Federal Government.}$ 

	Amount (Omit cents)						
Purpose for which received			From other local	From Federal			
Fulpose for which received	From State		governments	Government (directly)			
	(a)		(b)	©			
General support—Total amts rec'd (as per capita grants, shared taxes,	C30		D30	B30			
etc.) without restrictions as to particular programs or purposes to be financed.	300000		930				
1. Alcoholic beverage tax	23	,236	0				
2. Street and highways	C46 19	,224	D46 C	B46 (			
3. Health or Hospital	C42	0	D42 C	842			
4. Grants received for water utilities	C91 30	,000	D91 0	B91 (			
5. Grants received for waste water utilities	C80	0	D80 0	B80 (			
6. Grants received for housing, economic, & community development	C50	0	D50 0	850			
7. Airports	C89	0	D89 0	801			
8. Mass transit rail and/or bus system	C94	0	D94 C	B94 (			
9. Grants received for transportation	C89	0	D89 C	B89 (			
10. ALL OTHER (From State - code C89; From Fed. Gov't Code B89)	C89		D89	B89			
<ul> <li>Include in the appropriate box, receipts from various payments such as —</li> </ul>	ı						
a. Parks and recreation (BOR or HUD)		0					
b. Public Safety	C89 <b>4</b>	,484	D89 C	B89			
c. Job training	C89	0	D89	B89 (			
d. Library grants	C89 <b>6</b>	,022	D89 C	B89			
Other - Specify	C89		D89	B89			
e.		0	(				
f.	C89	0	D89 C	B89			

### Part IB OTHER REVENUES — Other than tax and intergovernmental revenues

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

2. Other sales and service revenue - Gross Amount (Omit cents) 1. Utility sales revenue - Gross receipts of any Amount (Omit cents) receipts from sales, rentals, maintenance water, electric, gas or transit systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the assessments, and other charges for municipal services, aside from utility receipts (carried in item 1) and excluse of amounts received from parent government. ther governments. a. Water supply system 633,271 a. Sewerage charges 277,452 b. Refuse collection charges 269,235 A92 b. Electric power system 0 c. Hospital charges received on behalf of ndividual patients under the Medicare program c. Gas supply system or other insurance-type arrangements. Exclude Medicaid and amounts for hospital A94 d. Transit purposes received from other governments.

OTHER REVENUES — Other than tax and intergovernmental revenues — Continued Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions 2. Other sales and service revenue — Continued Amount (Omit cents) 5. Interest earnings-Interest received Amount (Omit cents) on all deposits & investment holdings of your overnment and its agencies excluding earnings d. Recreation charges (swimming, golf, auditoriums of any employee pension fund. 20.123 6.231 1,854 A01 6. Rents-Exclude rev, reported in Item 2 e. Airports - Include rentals and gross sales of 7. Royalties-Compensation or portion gas and oil. of proceed from extraction of natural resources 1,376 f. Parking facilities (parking lots, garages, parking 8. Fines & forfeitures (City or Town share on 153,113 U30 460 9. Private donations 200 g. Municipal housing project rentals (gross) n 10. Miscellaneous other revenue A50 0 evenue of your government and its agencies not h. Ambulance services A89 vered by items above, except tax and intergoverni. Miscellaneous commercial activities (cemeteries) 0 A03 24,514 ental revenues, Include insurance adjustments, etc. i. Other (including miscellaneous fee collections) A89 3. Special assessments — Compulsory DO NOT include: (1) proceeds from borrowing; (2) UOI ceipts from sale of holdings; (3) transfers contributions and reimbursements from owners or ween funds or agencies of your government; or property benefited by improvements (streets, sewers, (4) employee's contributions to, and interest sidewalks, water extensions, etc.) Do not include proceeds from sales of special assessment bonds. earnings of, any employee pension fund. a. MISC. 59.492 Report maintenance assessments under item 2 on b. Cemetery 5,000 4. Receipts from sale of property — Amounts 0 from sale of realty, other than by tax sales, including Total misc other revenue Sum of items 10a-10c 64,492 property sold to other governments Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE Please note that payments made to other governments (State or local) coverage, etc. Exclude: (1) capital outlay (report in columns (c.) & (d)); should NOT be included in amounts reported here, but should be reported and (2) amounts paid to other governments (report in part III). at part III. Enter below all amounts expended during the fiscal year for the purposes listed Column (b) — Enter in the appropriate functional category direct (net of interfund transfers). Be sure to include expenditures of all funds other expenditure for supplies, materials, and contractual services. than the exceptions noted in the instructions on the first page. Column (c.) - Report construction outlays from all sources; i.e., bond Column (a) - Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement proceeds, assessments, grants, etc. EXPENDITURES BY PURPOSE AND TYPE CAPITAL OUTLAY PURPOSE Operations & Personal Purchase of Services Maintenance Construction and, equip. & structures (a) (d) **GOVERNMENTAL ADMINISTRATION** E23 F23 G23 E23 1. Financial administration — Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. 1,380 8,855 0 0 (including related data processing). 2. Judicial and legal — All municipal court and court-related activities including juries, probate E25 F25 G25 officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 16). 16,251 0 0 0 3. Central administration — City council, aldermen or commissioners, 29 F29 G 29 mayor, manager, city clerk's office, recorder, planning, zoning, 0 87,363 0 and personnel. **HEALTH AND WELFARE** E79 E79 79 G79 4. Social services 0 0 0 0 5. Own hospitals — Construction and operation of hospitals by your **E36** F36 36 0 0 0 government. Nursing homes are to be reported in item 7. 0 6. Other hospitals — Payments to hospitals operated privately. Exclude here and report in item 6, any payments under public welfare programs. Report payments to hospitals operated by other governments in part III. 0 0 0 0 7. Welfare institutions — Construction and operation of nursing homes and welfare E77 E77 F77 G77 0 0 0 0 institutions by your government for veterans and needy persons. 8. Health (other than hospitals) — All public health acitivities except provision of hospital E32 E32 F32 G32 care. Include environmental health activities: health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include public health nursing, vital statistics collection, and all other services performed directly by the public 0 0 health department. Report in item 6 payments under public welfare programs. 0 0 TRANSPORTATION 44 G44 9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges and toll facilities. Also includes street lighting, snow removal, and highway engineering, control, and safety. Exclude here and report in item 21f, street cleaning, expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 22e. 79,341 72,176 2,948 10. Toll highways and facilities — Operation and maintenance of highways, roads E45 E45 F45 G45 0 0 0 0 and bridges operated on fee or toll basis E01 F01 G01 0 0 0 0 11. Municipal airports 12. Parking facilities - Municipal garages, parking lots, etc. and all E60 E60 F60 G60 0 0 0 0 purchase and maintenance of meters (including on-street meters). **PUBLIC SAFETY** E62 362 F62 62 13. Police — Include municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; special police for highways, tunnels, bridges, and vehicular control; vehicular inspection activities; and traffic control and safety activities. Exclude highway engineering and planning (report in item 9). 324,102 73,441 48,457 14. Fire — All costs incurred for firefighting and fire prevention, including contributions 17,354 10,729 to volunteer fire units. Include any municipal contribution to a State fire pension fund

PART II DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued							
	工	EXPEN	DITURES E	Y PL			
PURPOSE	١,	Personal	Operations	<sub>ي</sub> ا	CAPITA	_	rchase of
TON OOL	- 1	Services	Maintenanc		Construction	4.3923	i, equip. &
						I	ructures
	E05	(a)	(b)	FO	(c.)	G06	(d)
PUBLIC SAFETY — Continued  15. Correction institutions — Operation of facilities for confinement, correction	203		200	1		1000	
and rehabilition of adults or juveniles.		0		٥	0	1	0
16. Other corrections — Probation and parole activities - But exclude	E04		E04	F0		G04	
"lock up" operations (report in item 16).		0		0	0		0
17. Protection inspection and regulation, n.e.c. — Regulation of	E66		E66	F6	,	G66	
private enterprize for the protection of the public and inspection of hazardous activities  (including building inspection), except when related to major functions, such as health, natural				-		1	
resources, etc.	1	0		٥	0		0
AMBULANCE	E32		E32	F3:	ž	G32	
18. All expenditures for city operated or subsidized ambulance services		0	203,61		0	1	0
CULTURE AND RECREATION	E61		E61	F6	1	G61	
19. Parks, cultural activities, and other recreation — Include playgrounds, golf						1	
courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.		23,817	23,96	4	0		7,748
	E52		E52	F5:	2	G52	
20. Libraries — Include payments to nongovernmental libraries as well as libraries operated						l	
by the city. Aid to other governmental libraries should be excluded and reported in part III.	+	88,020	29,16	2	0	₩	0
UTILITIES				- 1		1	
21. Gross expenditures for utility systems operated by your government. Exclude interest (report in							
item 19); also exclude utility contributions to the parent government and deduct the cost of							
providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).	E91		E91	F9		G91	
a. Water supply system	1	23,981	334,79	1	143,849	1	
		0		0	0		•
b. Electric power system	E93		E93	F9:		G93	0
C. Gas supply system		0		0	0		0
	E94		E94	F9	4	G94	
d. Transit		0		0	0		0
	E80		E80	F8	3	G80	
Sewers and storm sewers — Construction, maintenance and operation of sanitary     and storm systems and sewage disposal plants		29,769	135,46	ام	374,555	1	0
f. Solid waste and landfill — The collection and disposal of garbage and landfill	E81	23,703	E81	F8		G81	
operations		14,302	251,96	3	0	1	0
INTEREST ON DEBT				Т			
						1	
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations,			191			1	
as well as general obligations.  a. Water supply system			27,92	2		1	
a. Water supply system	_		243\	_			_
b. Electric power system				0			
			193				
c. Gas supply system	+		194	0		-	
d. Transit			NS-02	٥		1	
u. Hariott	+		189	+		+	
e. All interest not covered by items 19a through 19d							
ALL OTHER EXPENDITURES				Т			
						1	
23. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System;						1	
judgements and insurance premiums; and municipal service agencies, such as a central garage or						1	
an engineering department, which serve more than one functional agency, and whose expenses						1	
are not allocated to the various departments.							
Do not include: (1) Payments for retirement of debt, (2) payments for purchase of							
securities, (3) transfer between funds or agencies of your government, or (4) benefits and						1	
payments from distinct employee pension funds.	1		i.				
			550		•	000	
a. Housing and community development — Gross expenditure for urban renewal,	E50	•	E50	F5		G50	•
slum clearance, municipal housing projets, and similar activities.	E89	0	E89	0 F8	9	G89	0
b. Economic development (Industrial)		0		0	0		0
	E89		E89	F8		G89	
c. Civil defense	E89	0	E89	0 F8	0	G89	0
d Comptons analysticus and maintenance	Ega	0	81 9000		9	009	0
d. Cemetery operations and maintenance	E03	U	8,93	F0		G03	U
e. Miscellaneous commercial activities		0		0	0		0
Other — Specify	£89		E89	F8	9	G89	
f. General Gov't.		28,983	116,82	7	0		0
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l a		0	D 10	اه	0	1	0
g.		0		0	0	_	0
g. h.		0		0	0		0

#### Part III INTERGOVERNMENTAL EXPENDITURES Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis — e.g., for hospital care, highways, school tuition, or support, etc. (Such amounts should be excluded from expenditure figures reported in column (b) of part II.) Enter "None" if your government made no reportable payments to other governments during the fiscal year. Type of recipient Type of recipient government(s) (County, State, Amount government(s) (County, State, Item Item school districts, etc.) school districts, etc.) (Omit cents) (Omit cents) (a) (a) (b) (b) 0 0 0 0 0 0 n la 0 Part IV SALARIES, WAGES, AND FORCE ACCOUNT Amount (Omit cents) Report the total expenditure for salaries and wages included in column (a) of part II, as 618,269 well as any salaries and wages paid on force account construction projects. DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt. 1. Long term debt - Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies. Include revenue and nonguaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners (column (e)). Report also general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient (column (f)). When an advance refunding has resulted in a legal or an insubstance defeasance, the debt may be considered extinguished, reported as retired in the year of defeasance and should not be reported herein in subsequent years AMOUNT, BY PURPOSE (Omit cents) DETAIL OF LONG-TERM DEBT **DURING FISCAL YEAR** OUTSTANDING at beginning total Revene and of fiscal year Issued (a) plus (b) Guaranteed nonguaranteed minus © bonds bonds (b) (d) (a) (e) (f) a. Sewer debt 200,357 134,627 65,730 65.730 0 0 b. Water supply system debt 876,830 73,201 803,629 803,629 0 0 0 Electric power system debt 0 0 0 d. Gas supply system debt 0 0 0 n 0 e. Transit 0 0 0 0 0 0 Industrial revenue and f. pollution control debt 0 0 0 0 8,500 g. All other purposes 42,500 42,500 0 2. Short-term (interest-bearing) debt — Tax anticipation notes, bond anticipation notes, Amount (Omit cents) interest-bearing warrants, and other obligations with a term of one year or less — Exclude accounts payable and other noninterest-bearing obligations. a. Amount outstanding at beginning of fiscal year 0 64V 0 b. Amount outstanding at end of fiscal year Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at carrying value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets. Assets obtained and held pursuant to an advance refunding that results in a legal or in-substance defeasance should not be reported herein. Amount at end of fiscal year Type of fund (Omit cents) 1. Sinking funds — Reserves held for redemption of long-term debt. All cash held for statutory sinking fund and revenue bond related accounts and any other reserves held for redemption 68,798 2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement. 2,087,754 3. All other funds except employee retirement funds. 4. Retirement systems — Single employer plans only 0

				V03	
					I.
Part VII AUDITOR INFORMATION				10.00	
	•				
NOTE — This report will not be considered complete u statements included in certain prescripted forms" is att					
in AR Section 300 of the AICPA Professional Standard	s in preparing	such compilation	n report.		
Auditor's firm name			-	***	
Adadas & Associatos B.C.					
Arledge & Associates, P.C. Adress – Number and street				TELEPHONE	
			Area Code	Number	Extension
309 North Bryant City	State	ZIP Code	Code		
	ок	73034	405	348-0615	
Edmond Name of contact person/Email					
LaDonna Sinning, CPA	LaDo	nna@JMAC	CPAS.CO	M	

#### **COVERAGE OF THIS REPORT**

Oklahoma Statutes, Section 17-105.1 of Title 11 require that municipalities include information relating to all of its duly Constituted authorities. Copies of this form may be distributed to component units for their completion. Forms completed by component units should not be filed separately but should be returned to the appopriate municipality for inclusion in the report filed for the financial reporting entity. Such component units would include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

### SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALTIES 2013 ANNUAL SURVEY OF CITY AND TOWN FINANCES

#### **COVERAGE OF THIS REPORT**

In addition to the fiscal activities of your general government, include the revenues, expenditures, assets and debt of the following types of agencies, if they are operative in your city or town.

- · City water districts
- · Medical center authorities
- · .loint airport boards
- · Municipal parking districts
- · Rural water, sewer, gas, and solid waste management districts with ex officio boards
- · Public trust (Title 60, Section 176 of the Oklahoma Statutes)
- · Separate road districts
- · Sewer districts
- · Utilities authorities
- · Zoning districts

#### Part I - TAX REVENUES

This part refers to all city-imposed taxes. It does not include service charges, special assessments (such as those for paving districts), or interest earnings, fines, or any other sources which are not taxes or licenses

#### 1. Property taxes (code T01)

Also include city-imposed ad valorem property taxes collected by the county and paid to the city for the repayment of G.O. bonds.

2. Local sales taxes a. General salex tax (code T09)

Report revenue from city-imposed sales tax only. This tax is collected by the State and paid back to the city minus a small percentage withheld by the State for handling expenses. Be sure to enter only the amount of the check received from the State

b. Franchise fee or tax, public utilities (code T15)

Enter here any franchise tax collected from a private utility to operate within the city such as gas, electric, telephone, cable TV, etc.

d. Other - Specify any sales tax not mentioned above.

### 3. Licenses, permits, and other taxes

a. Occupation and business licensing and permits (code T28)

Enter here licenses and inspection charges on occupation and business

b. Report only licenses and permits not included in 3a.

### Part IA — INTERGOVERNMENTAL REVENUE

### 1. General support

From State (code C30) — Enter amount received from alcoholic beverage tax county distribution.

### 2. Streets and highways (codes C46, D46, and B46)

Enter receipts from commercial vehicle tags, gasoline tax, bus mileage tax, registration tags.

## 3. Health or hospitals (codes C42, D42, and B42)

In the appropriate column, list any intergovernmental revenues received for operation of a hospital, health facility or health department, (grants, not loans) or funds received from other government jurisdictions for health services or facilities operated by your government.

4. Grants received for utilities (codes C91 to B91) Page 6 **INTS COMPILATION REPORT** 

- 7. Grants received for mass transit and/or bus systems (codes C94 to B94)
- All other (From State code C-89; From Federal Government code B89)

Include in the appropriate box, receipts from various payments

- · Park and recreation (BOR or HUD)
- · Community development and urban renewal
- Civic defense
- · Water and sewer facilities
- · Manpower planning and utilization

#### Part IB - OTHER REVENUE

### 3. Special assessment funds

Include -

- · All transactions of special assessment funds established to finance streets, sidewalks, or other local improvements
- Assessments collected from property owners at part IB, item 3.
- · Expenditure from improvements at part II. Report as capital outlay
- · Interest paid on special assessment obligations as part II,
- Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at

### Part IV — SALARIES, WAGES, AND FORCE ACCT.

Report salaries and wages for all employees full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amounts before deductions for income taxes, Social Security, or retirement coverage.

### Part V — DEBT OUTSTANDING, ISSUED & RETIRED

Also include industrial revenue or pollution control bonds, if issued by your city or town.

Hospitals — The following hospitals are classified as agencies of various municipal governments and their transactions should be included in the appropriate parts of this report.

#### Municipality Hospital Anadarko Municipal Hospital Anadarko Bethany Bethany General Hospital Camegie Tri-County Municipal Hospital Camegie Cleveland Area Hospital Cleveland Clinton Regional Hospital Clinton El Reno Park View Hospital Fairfax Municipal Hospital Fairfax Fairview Fairview Hospital Healdton Municipal Hospital Healdton Holdenville Holdenville General Hospital Lindsay Mangum Lindsay Municipal Hospital Mangum City Hospital Noman Norman Municipal Hospital Okeene Okeene Municipal Hospital Pauls Valley Pauls Valley General Hospital Pawnee Municipal Hospital Pawnee Sayre Sayre Memorial Hospital Seminole Municipal Hospital Seminole Tahlequah City Hospital Tahleguah Watonga Municipal Hospital Watonga